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Speakers' Handbook. (London: The Tariff Reform League. 1910. Pp. xx, 290. 1s.)

Pamphlets and Leaflets. Published by The Tariff Reform League. (London.)

Tariff Reform and the Working Man. By T. I. MACNAMARA. (London: Hodder and Stoughton. 1910. Pp. 104. 6d.)

Tariff Reform. By L. M. S. AMERY. (London: Pitman and Sons. Pp. 54. 6d.)

Free Trade. By I. M. ROBERTSON. (London: Pitman and Sons. Pp. 52. 6d.)

The recent election in Great Britain with its agitation for tariff reform has brought out a large number of books, pamphlets and leaflets which in their general characteristics closely resemble the productions of our own political campaigns. The Tariff Reform League, founded in 1903 for the purpose of furthering Mr. Chamberlain's fiscal reform proposals, is one of the most persistent and most prolific publishers of various "appeals" and "plain talks." Its booklets contain an interesting summary of the English protectionists' views on the effects of free trade and of protection upon food, work, cost of living, wages, the imperial heritage, the chief industries of England, and kindred topics. The leaflets of the League, exclamatory and denunciatory in character, attack the free traders' preference for "foreigners who dump the British markets"; they expose "lies" regarding the consumption of horse-meat and black bread in Germany; they arraign the free-traders' taxing of the breakfast table, etc. The most ambitious work of the League is *The Speakers' Handbook*, which within a scope of about 300 pages endeavors to provide the stump orator with arguments and all the facts worth knowing in order to enlighten his audience.

Nor does Mr. Macnamara enter into a theoretical discussion of the merits of free trade versus protection. His book is intended to present data which point to but one thing, namely, that labor conditions in protected countries are worse than in Great Britain; according to him, unemployment and poverty are not due to free trade and can not be cured by tariff reform. The book is replete with quotations, and is largely controversial.

It is with relief that one turns from these publications to the pamphlets of Messrs. Amery and Robertson. The first presents the case for tariff reform, the second for free trade; both are

partisans, but their method of presentation is quiet and dignified.

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SIMON LITMAN.

Land Values Taxation. By C. H. CHOMLEY and R. L. OUTHWAITE. (London: Sidgwick and Jackson. 1909. Pp. 242.
The Budget, the Land, and the People. (London: Methuen. 1909. Pp. 92.)

The importance of the revolution in land taxation through which Great Britain is passing is witnessed by a large amount of propagandist literature. Advocacy of the taxation of land values is in the hands of a large number of leagues, organized in different parts of the kingdom, and unified through the United Committee for the Taxation of Land Values (Broad Sanctuary Chambers, 20, Tothill St., London). From these and other similar organizations has come a stream of books, pamphlets, addresses, and leaflets. *Land Values Taxation* by Chomley and Outhwaite gives the arguments for taxation of land values, proposals for putting it into practice, and a picture, decidedly optimistic, of the results that may be expected to follow. The book is of a somewhat socialistic tendency. More moderate in tone is *The Budget, the Land, and the People* issued by the Budget League. This is a description and explanation of the new land taxes, with favorable comment and a wealth of examples showing the fortunes made from increase in land values, the burdens imposed on the people by the withholding of land from use, and the good results to come from taxing land values.

In addition to the titles mentioned above there are innumerable pamphlets and leaflets which present facts and arguments in popular form. The United Committee publishes a monthly journal, "Land Values," now in its seventeenth year.

The tendency of much of this literature is in favor of the single tax as advocated by Henry George, whose works are constantly referred to as the highest authority. Such writers, while expressing the greatest satisfaction over the passage of the land taxes of 1909-10, particularly over the fact that at last a universal valuation of the land is ordered, still regard this budget as only a step toward the ultimate goal. The next step, for which agitation is to be immediately pushed, is the placing of local rates on land values and the freeing of buildings and improvements from all taxation.